

CITY OF WEST UNION, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$7.86255	\$697,540	\$0	\$697,540	
2026-27	\$4.59079	\$711,491	\$6,751	\$718,242	3.0%
2027-28	\$4.63435	\$723,367	\$6,816	\$730,183	1.7%
2028-29	\$4.51376	\$744,787	\$6,638	\$751,425	2.9%
2029-30	\$4.55399	\$756,862	\$6,697	\$763,559	1.6%
2030-31	\$4.43393	\$778,830	\$6,521	\$785,351	2.9%
2031-32	\$4.47105	\$790,689	\$6,575	\$797,264	1.5%
2032-33	\$4.35402	\$813,208	\$6,403	\$819,612	2.8%
2033-34	\$4.38830	\$824,850	\$6,454	\$831,304	1.4%
2034-35	\$4.27423	\$847,930	\$6,286	\$854,216	2.8%
2035-36	\$4.30592	\$859,358	\$6,333	\$865,690	1.3%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$181,653,094	\$88,716,738	\$943,334	\$89,660,072
2026-27	\$168,092,248	\$156,452,959	\$1,056,534	\$157,509,493
2027-28	\$169,198,139	\$157,558,850	\$1,056,534	\$158,615,384
2028-29	\$178,166,381	\$166,474,265	\$1,109,361	\$167,583,626
2029-30	\$179,360,272	\$167,668,156	\$1,109,361	\$168,777,517
2030-31	\$188,870,640	\$177,123,056	\$1,164,829	\$178,287,885
2031-32	\$190,064,531	\$178,316,947	\$1,164,829	\$179,481,776
2032-33	\$200,048,332	\$188,242,507	\$1,223,070	\$189,465,577
2033-34	\$201,242,223	\$189,436,398	\$1,223,070	\$190,659,468
2034-35	\$211,719,594	\$199,852,615	\$1,284,224	\$201,136,839
2035-36	\$212,913,485	\$201,046,506	\$1,284,224	\$202,330,730

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	71.26%	-2.11%	69.15%	25.34%	3.25%	1.78%
2026-27	94.00%	-21.15%	72.85%	23.40%	2.26%	1.01%
2027-28	94.13%	-21.24%	72.90%	23.38%	2.25%	1.00%
2028-29	93.40%	-20.31%	73.09%	23.37%	2.15%	0.95%
2029-30	93.48%	-20.33%	73.15%	23.34%	2.13%	0.94%
2030-31	92.73%	-19.39%	73.34%	23.33%	2.04%	0.89%
2031-32	92.81%	-19.42%	73.39%	23.30%	2.02%	0.89%
2032-33	92.09%	-18.53%	73.56%	23.29%	1.94%	0.84%
2033-34	92.17%	-18.56%	73.60%	23.26%	1.92%	0.84%
2034-35	91.48%	-17.73%	73.75%	23.27%	1.84%	0.79%
2035-36	91.56%	-17.76%	73.80%	23.24%	1.83%	0.79%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST UNION, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$88,716,738	\$7.86255	\$697,540
2026-27	\$156,452,959	\$4.59079	\$718,242
2027-28	\$157,558,850	\$4.63435	\$730,183
2028-29	\$166,474,265	\$4.51376	\$751,425
2029-30	\$167,668,156	\$4.55399	\$763,559
2030-31	\$177,123,056	\$4.43393	\$785,351
2031-32	\$178,316,947	\$4.47105	\$797,264
2032-33	\$188,242,507	\$4.35402	\$819,612
2033-34	\$189,436,398	\$4.38830	\$831,304
2034-35	\$199,852,615	\$4.27423	\$854,216
2035-36	\$201,046,506	\$4.30592	\$865,690

CITY OF WEST UNION, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$88,716,738	\$7.86255	\$697,540
2026-27	\$91,907,975	\$7.78471	\$715,477
2027-28	\$94,006,039	\$7.78471	\$731,810
2028-29	\$97,960,572	\$7.78471	\$762,594
2029-30	\$100,161,934	\$7.78471	\$779,731
2030-31	\$104,338,003	\$7.78471	\$812,241
2031-32	\$106,647,869	\$7.78471	\$830,222
2032-33	\$111,056,924	\$7.78471	\$864,546
2033-34	\$113,481,271	\$7.78471	\$883,418
2034-35	\$118,135,542	\$7.78471	\$919,651
2035-36	\$120,680,136	\$7.78471	\$939,460

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$64,544,984	(\$3.19392)	\$2,766
2027-28	\$63,552,811	(\$3.15036)	-\$1,627
2028-29	\$68,513,693	(\$3.27095)	-\$11,170
2029-30	\$67,506,222	(\$3.23072)	-\$16,172
2030-31	\$72,785,053	(\$3.35078)	-\$26,890
2031-32	\$71,669,078	(\$3.31366)	-\$32,958
2032-33	\$77,185,583	(\$3.43069)	-\$44,934
2033-34	\$75,955,127	(\$3.39641)	-\$52,115
2034-35	\$81,717,073	(\$3.51048)	-\$65,435
2035-36	\$80,366,370	(\$3.47879)	-\$73,769

CITY OF WEST UNION, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$186	\$274	\$50,000	\$51,515	\$186	\$228	\$50,000	\$58,947	\$168	\$40	\$144	\$40	\$186	\$261
\$100,000	\$123,480	\$373	\$548	\$100,000	\$103,030	\$373	\$457	\$100,000	\$117,894	\$355	\$301	\$331	\$301	\$373	\$523
\$150,000	\$185,220	\$559	\$821	\$150,000	\$154,545	\$559	\$685	\$150,000	\$176,842	\$541	\$562	\$517	\$562	\$559	\$784
\$200,000	\$246,960	\$913	\$1,095	\$200,000	\$206,060	\$913	\$914	\$200,000	\$235,789	\$728	\$824	\$704	\$824	\$746	\$1,045
\$250,000	\$308,700	\$1,267	\$1,369	\$250,000	\$257,575	\$1,267	\$1,142	\$250,000	\$294,736	\$914	\$1,085	\$890	\$1,085	\$932	\$1,307
\$300,000	\$370,440	\$1,621	\$1,643	\$300,000	\$309,090	\$1,621	\$1,370	\$300,000	\$353,683	\$1,101	\$1,347	\$1,076	\$1,347	\$1,119	\$1,568
\$400,000	\$493,920	\$2,328	\$2,190	\$400,000	\$412,120	\$2,328	\$1,827	\$400,000	\$471,578	\$1,474	\$1,869	\$1,449	\$1,869	\$1,492	\$2,091
\$500,000	\$617,400	\$3,036	\$2,738	\$500,000	\$515,151	\$3,036	\$2,284	\$500,000	\$589,472	\$1,847	\$2,392	\$1,822	\$2,392	\$1,865	\$2,614
\$600,000	\$740,880	\$3,744	\$3,285	\$600,000	\$618,181	\$3,744	\$2,741	\$600,000	\$707,366	\$2,220	\$2,915	\$2,195	\$2,915	\$2,238	\$3,136
\$700,000	\$864,360	\$4,451	\$3,833	\$700,000	\$721,211	\$4,451	\$3,198	\$700,000	\$825,261	\$2,592	\$3,437	\$2,568	\$3,437	\$2,611	\$3,659
\$800,000	\$987,840	\$5,159	\$4,380	\$800,000	\$824,241	\$5,159	\$3,655	\$800,000	\$943,155	\$2,965	\$3,960	\$2,941	\$3,960	\$2,983	\$4,182
\$900,000	\$1,111,320	\$5,867	\$4,928	\$900,000	\$927,271	\$5,867	\$4,111	\$900,000	\$1,061,050	\$3,338	\$4,483	\$3,314	\$4,483	\$3,356	\$4,705
\$1,000,000	\$1,234,800	\$6,574	\$5,475	\$1,000,000	\$1,030,301	\$6,574	\$4,568	\$1,000,000	\$1,178,944	\$3,711	\$5,006	\$3,687	\$5,006	\$3,729	\$5,227
\$2,000,000	\$2,469,600	\$13,651	\$10,950	\$2,000,000	\$2,060,602	\$13,651	\$9,137	\$2,000,000	\$2,357,888	\$7,441	\$10,233	\$7,416	\$10,233	\$7,459	\$10,455
\$3,000,000	\$3,704,400	\$20,727	\$16,425	\$3,000,000	\$3,090,903	\$20,727	\$13,705	\$3,000,000	\$3,536,832	\$11,170	\$15,460	\$11,146	\$15,460	\$11,188	\$15,682
\$4,000,000	\$4,939,200	\$27,803	\$21,900	\$4,000,000	\$4,121,204	\$27,803	\$18,273	\$4,000,000	\$4,715,776	\$14,899	\$20,688	\$14,875	\$20,688	\$14,917	\$20,909
\$5,000,000	\$6,174,000	\$34,879	\$27,375	\$5,000,000	\$5,151,505	\$34,879	\$22,841	\$5,000,000	\$5,894,720	\$18,629	\$25,915	\$18,604	\$25,915	\$18,647	\$26,137
\$6,000,000	\$7,408,800	\$41,956	\$32,850	\$6,000,000	\$6,181,806	\$41,956	\$27,410	\$6,000,000	\$7,073,664	\$22,358	\$31,142	\$22,334	\$31,142	\$22,376	\$31,364
\$7,000,000	\$8,643,600	\$49,032	\$38,325	\$7,000,000	\$7,212,107	\$49,032	\$31,978	\$7,000,000	\$8,252,608	\$26,087	\$36,370	\$26,063	\$36,370	\$26,105	\$36,591
\$8,000,000	\$9,878,400	\$56,108	\$43,800	\$8,000,000	\$8,242,408	\$56,108	\$36,546	\$8,000,000	\$9,431,552	\$29,817	\$41,597	\$29,792	\$41,597	\$29,835	\$41,819
\$9,000,000	\$11,113,200	\$63,185	\$49,275	\$9,000,000	\$9,272,709	\$63,185	\$41,115	\$9,000,000	\$10,610,496	\$33,546	\$46,825	\$33,522	\$46,825	\$33,564	\$47,046
\$10,000,000	\$12,348,000	\$70,261	\$54,750	\$10,000,000	\$10,303,010	\$70,261	\$45,683	\$10,000,000	\$11,789,440	\$37,275	\$52,052	\$37,251	\$52,052	\$37,293	\$52,274
\$15,000,000	\$18,522,000	\$105,642	\$82,125	\$15,000,000	\$15,454,515	\$105,642	\$68,524	\$15,000,000	\$17,684,160	\$55,922	\$78,189	\$55,898	\$78,189	\$55,940	\$78,410
\$20,000,000	\$24,696,000	\$141,024	\$109,500	\$20,000,000	\$20,606,020	\$141,024	\$91,366	\$20,000,000	\$23,578,880	\$74,569	\$104,325	\$74,544	\$104,325	\$74,587	\$104,547
\$25,000,000	\$30,870,000	\$176,405	\$136,875	\$25,000,000	\$25,757,525	\$176,405	\$114,207	\$25,000,000	\$29,473,600	\$93,215	\$130,462	\$93,191	\$130,462	\$93,233	\$130,684
\$30,000,000	\$37,044,000	\$211,787	\$164,251	\$30,000,000	\$30,909,030	\$211,787	\$137,048	\$30,000,000	\$35,368,320	\$111,862	\$156,599	\$111,838	\$156,599	\$111,880	\$156,821
\$35,000,000	\$43,218,000	\$247,168	\$191,626	\$35,000,000	\$36,060,535	\$247,168	\$159,890	\$35,000,000	\$41,263,040	\$130,509	\$182,736	\$130,484	\$182,736	\$130,527	\$182,957
\$40,000,000	\$49,392,000	\$282,550	\$219,001	\$40,000,000	\$41,212,040	\$282,550	\$182,731	\$40,000,000	\$47,157,760	\$149,155	\$208,873	\$149,131	\$208,873	\$149,173	\$209,094
\$45,000,000	\$55,566,000	\$317,931	\$246,376	\$45,000,000	\$46,363,545	\$317,931	\$205,573	\$45,000,000	\$53,052,480	\$167,802	\$235,009	\$167,778	\$235,009	\$167,820	\$235,231
\$50,000,000	\$61,740,000	\$353,313	\$273,751	\$50,000,000	\$51,515,050	\$353,313	\$228,414	\$50,000,000	\$58,947,200	\$186,449	\$261,146	\$186,424	\$261,146	\$186,467	\$261,368

CITY OF WEST UNION, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$87	46.81%	\$42	22.50%	(\$129)	(76.44%)	(\$104)	(72.48%)	\$75	40.17%
\$100,000	\$175	46.81%	\$84	22.50%	(\$54)	(15.16%)	(\$30)	(8.94%)	\$150	40.17%
\$150,000	\$262	46.81%	\$126	22.50%	\$21	3.90%	\$45	8.77%	\$225	40.17%
\$200,000	\$182	19.91%	\$0	0.05%	\$96	13.19%	\$120	17.09%	\$300	40.17%
\$250,000	\$102	8.03%	(\$125)	(9.86%)	\$171	18.69%	\$195	21.93%	\$375	40.17%
\$300,000	\$22	1.34%	(\$250)	(15.45%)	\$246	22.33%	\$270	25.09%	\$449	40.17%
\$400,000	(\$138)	(5.95%)	(\$501)	(21.52%)	\$396	26.84%	\$420	28.97%	\$599	40.17%
\$500,000	(\$299)	(9.83%)	(\$752)	(24.77%)	\$545	29.54%	\$570	31.26%	\$749	40.17%
\$600,000	(\$459)	(12.25%)	(\$1,003)	(26.79%)	\$695	31.32%	\$719	32.77%	\$899	40.17%
\$700,000	(\$619)	(13.90%)	(\$1,254)	(28.16%)	\$845	32.59%	\$869	33.85%	\$1,049	40.17%
\$800,000	(\$779)	(15.10%)	(\$1,504)	(29.16%)	\$995	33.55%	\$1,019	34.65%	\$1,198	40.17%
\$900,000	(\$939)	(16.01%)	(\$1,755)	(29.92%)	\$1,145	34.29%	\$1,169	35.27%	\$1,348	40.17%
\$1,000,000	(\$1,099)	(16.72%)	(\$2,006)	(30.51%)	\$1,294	34.88%	\$1,319	35.76%	\$1,498	40.17%
\$2,000,000	(\$2,701)	(19.78%)	(\$4,514)	(33.07%)	\$2,792	37.53%	\$2,817	37.98%	\$2,996	40.17%
\$3,000,000	(\$4,302)	(20.75%)	(\$7,022)	(33.88%)	\$4,290	38.41%	\$4,315	38.71%	\$4,494	40.17%
\$4,000,000	(\$5,903)	(21.23%)	(\$9,530)	(34.28%)	\$5,788	38.85%	\$5,813	39.08%	\$5,992	40.17%
\$5,000,000	(\$7,504)	(21.52%)	(\$12,038)	(34.51%)	\$7,286	39.11%	\$7,311	39.30%	\$7,490	40.17%
\$6,000,000	(\$9,106)	(21.70%)	(\$14,546)	(34.67%)	\$8,785	39.29%	\$8,809	39.44%	\$8,988	40.17%
\$7,000,000	(\$10,707)	(21.84%)	(\$17,054)	(34.78%)	\$10,283	39.42%	\$10,307	39.55%	\$10,486	40.17%
\$8,000,000	(\$12,308)	(21.94%)	(\$19,562)	(34.86%)	\$11,781	39.51%	\$11,805	39.62%	\$11,984	40.17%
\$9,000,000	(\$13,909)	(22.01%)	(\$22,070)	(34.93%)	\$13,279	39.58%	\$13,303	39.68%	\$13,482	40.17%
\$10,000,000	(\$15,511)	(22.08%)	(\$24,578)	(34.98%)	\$14,777	39.64%	\$14,801	39.73%	\$14,980	40.17%
\$15,000,000	(\$23,517)	(22.26%)	(\$37,118)	(35.14%)	\$22,267	39.82%	\$22,291	39.88%	\$22,470	40.17%
\$20,000,000	(\$31,524)	(22.35%)	(\$49,658)	(35.21%)	\$29,757	39.91%	\$29,781	39.95%	\$29,960	40.17%
\$25,000,000	(\$39,530)	(22.41%)	(\$62,198)	(35.26%)	\$37,247	39.96%	\$37,271	39.99%	\$37,450	40.17%
\$30,000,000	(\$47,536)	(22.45%)	(\$74,738)	(35.29%)	\$44,737	39.99%	\$44,761	40.02%	\$44,941	40.17%
\$35,000,000	(\$55,543)	(22.47%)	(\$87,279)	(35.31%)	\$52,227	40.02%	\$52,251	40.04%	\$52,431	40.17%
\$40,000,000	(\$63,549)	(22.49%)	(\$99,819)	(35.33%)	\$59,717	40.04%	\$59,741	40.06%	\$59,921	40.17%
\$45,000,000	(\$71,556)	(22.51%)	(\$112,359)	(35.34%)	\$67,207	40.05%	\$67,232	40.07%	\$67,411	40.17%
\$50,000,000	(\$79,562)	(22.52%)	(\$124,899)	(35.35%)	\$74,697	40.06%	\$74,722	40.08%	\$74,901	40.17%